



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बुधवार, २५ जून, १९९७/४ आषाढ़, १९१९

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, २० जून, १९९७

संख्या ई एक्स एन.-एफ (१३) १/९६-(VIII).-हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, १९६८ (१९६८ का २४) से संलग्न ग्रेड्यूल "बी" में प्रारूप संशोधन जो इस विभाग की सम संख्यक अधिसूचना तारीख २७ जनवरी, १९९७ द्वारा तारीख ११ फरवरी, १९९७ के राजपत्र (असाधारण) हिमाचल प्रदेश में उक्त अधिनियम की धारा ७ की उपधारा (२) के उपबन्धों के अनुसरण में इससे सम्भाव्य प्रभावित होने वाले व्यक्तियों से आक्षेप व सुझाव आमन्त्रित करने के लिए प्रकाशित किया गया था ;

और नियत अवधि के भीतर इस निमित्त प्राप्त आक्षेपों और सुझावों पर सम्यक् रूप से विचार किया गया है ;

अतः अब हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 7 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम के शैड्यूल "बी" में (जिसे इसके पश्चात् "उक्त शैड्यूल" कहा गया है) तुरन्त प्रभाव से निम्नलिखित संशोधन करते हैं; अर्थात्:—

संशोधन

1. मद संख्या 66 का प्रतिस्थापन.—उक्त शैड्यूल की विद्यमान मद संख्या 66 के स्थान पर निम्नलिखित प्रतिस्थापित की जाएगी, अर्थात्:—

“66. Sale of electronic goods manufactured by (a) existing Electronic Industrial Units, and (b) new Electronic Industrial Units situated in Himachal Pradesh including Computer Software and Electronic Assembly Units where value addition in assembling (a) by an existing Electronic Assembly Unit is 25% or more and, (b) by a new Electronic Assembly Unit is more than 14% but excluding:—

- (i) T.V. Assembly units ;
- (ii) Radio Assembly units ;
- (iii) V.C.R./V.C.P. Assembly units ; and
- (iv) Other units where value addition in assembling (a) by existing Electronic Assembly unit is less than 25% and (b) by a new Electronic Assembly unit is 14% or less.

(1) In respect of the existing Electronic Industrial Units and existing Electronic Assembly Units, the exemption shall be granted only when:—

- (i) the Units (other than the existing Electronic Assembly Units) come into production between 1-4-1985 and 30-9-1996 and the existing Electronic Assembly units where value addition in assembling is 25% or more come into production between 31-7-1992 and 30-9-1996;

- (ii) the Units file by 30th April every year with the Assembling Authority concerned a certificate in form R.M. II prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73 E&T-III, dated the 7th February, 1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 12-2-1992, obtained from the authority specified therein;

- (iii) exemption will be available for ten years from the date, the units come into production ;

- (iv) the units comply with all the provisions of the Act, the rules framed and also the notifications issued thereunder ; and

- (v) the unit was registered and continues to be so registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968 :

Provided that subject to compliance of sub-condition No. (ii), (iv) and (v) of condition No. (1) above, the Electronic Assembly Units, except the following, which came into commercial production between the period from 1-4-1991 to 30-9-1996 and where the

value addition in assembling is more than the 14% shall also be eligible for the grant of exemption from the payment of sales tax for the period commencing from the date of this notification and ending on the 31st day of March, 2001:—

- (i) T. V. Assembly units;
- (ii) Radio Assembly units;
- (iii) V.C.R./V.C.P. Assembly units;
and
- (iv) Other units where value addition in assembling is 14% or less.

(2). In respect of new Electronic Industrial Units and Electronic Assembly Units where value addition in assembling is more than 14% the exemption shall be granted only when:—

- (i) the Units came into commercial production on or after 1-10-1996;
- (ii) the units file by 30th April every year with the Assessing Authority concerned, a certificate in Form R. M.-II. prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73 E&T-III, dated the 7th February, 1992, obtained from the authority specified therein ;
- (iii) the unit is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968;
- (iv) the unit comply with all the provisions of the Act and the rules framed and also the notifications issued thereunder ; and
- (v) the exemption will be available:—
 - (a) to units, located in category 'A' and 'B' 'Industrial Blocks' for ten years from the date the unit comes into commercial production; and
 - (b) to units (including Pioneer Units and Prestigious Units)

located in category 'C' 'Industrial Block' for five years from the date the unit comes into commercial production ; and

- (vi) no exemption shall be available to new Electronic Industrial Units manufacturing goods listed in 'Negative list'.

Explanation.—In this item the expressions "Pioneer industrial units", "Prestigious Industrial units" "negative list" and 'industrial block' shall have the same meanings as assigned to them in Government of Himachal Pradesh, Excise and Taxation Department Notification No. EXN-F(13)1/96(iii), dated 27-1-97, EXN-F(13)1/96 (iv) dated 27-1-97 and EXN-F (13) 1/96 (vi) dated 27-1-1997."

2. मद संख्या 76 का प्रतिस्थापन.—उक्त शैड्यूल की विद्यमान मद संख्या 76 के स्थान पर निम्नलिखित मद प्रतिस्थापित की जाएगी, अर्थात्:—

- "76. Sales of goods manufactured by following
(a) existing industrial units, and
(b) industrial units:—

(1) In respect of the existing industrial units, the exemption shall be granted only when:—

- (a) existing industrial units:

(i) Agriculture-Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and bottling plants (both for Country Liquor and Indian Made Foreign Liquor) ;

(a) the units file by 30th April every year with the Assessing Authority concerned, a certificate in Form R.M. II as prescribed by the Himachal Pradesh Government Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated the 7th February, 1992 issued by the authority specified therein ;

(ii) Food products and mineral water bottling industry other than those specified at SI. Nos. 1, 2, 3, 5, 6, 7, and 24 of the negative list notified *vide* this department Notification No. 1-12/73-E&T-III dated 25-9-1992 published in Rajpatra (Extra-Ordinary on 1-10-1992.

(b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial unit ; and

(c) the units comply with all provisions of the Act, the rules framed and also the Notifications issued thereunder.

(iii) Herbal produce based Industries and Aromatic Industries ;

(iv) Wool based industry (including Angora Wool) ;

(v) Sericulture;

(vi) Garments and Knitwear manufacturing industry ; and

(vii) Projects with investment of more than Rs. 300 crores and those with 100% export oriented industries.

(b) New Industrial units :

- (i) Agriculture-Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country Liquor and Indian Made Foreign Liquor) ;
- (ii) Food products and mineral water bottling industry other than those specified at Sl. Nos. 1, 3 and 16 of the negative list notified *vide* this department's Notification No. 1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra, Himachal Pradesh (Extra-Ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh Excise and Taxation Department Notification No. EXN-F (13)/96 (vi), dated 27-1-1997.
- (iii) Herbal produce based industries and Aromatic industries ;
- (iv) Wool based industry (including Angora wool) ;
- (v) Sericulture ;
- (vi) Garments and knitwear manufacturing industry ;
- (vii) 100% Export oriented industries ; and
- (viii) Projects with fixed capital investment of more than Rs. 300 crores going into commercial production on or after 1-4-1995 and which are registered with the Empowered Committee after 31-3-1995 except the industries specified in the negative list notified *vide* notification No. 1-12/73-E & T-III, dated 25-9-1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh, Excise and Taxation

(2). In respect of new industrial units, the exemption shall be granted only when:—

- (i) the units file by 30th April every year with the Assessing Authority concerned, a certificate in Form R.M.-II, as prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73 E & T-III, dated the 7th February, 1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 12-2-1992, issued by the authority specified therein;
- (ii) the exemption will be available for a period of ten years from the date of commencement of commercial production by such industrial units located in 'A' and 'B' category of Industrial Block only including the industrial units which fall in the negative list (other than those located in 'C' category of Industrial Block) notified *vide* Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E & T-III, dated 25-9-1992 published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 1-10-92 and as amended *vide* Notification No. EXN-F(13)/96(vi), dated 27-1-1997. In case of Fruit, Vegetable, Maize and other grain based industrial unit or a combination of these (i.e. Agriculture-Horticulture based industries) the exemption from the payment of sales tax will be available for a period of twelve years, ten years and ten years in respect of such industrial units located in 'A', 'B' and 'C' category of industrial block respectively ; and

Department notification No.
EXN-F (13)1/96 (vi) dated
27-1-1997.

(iii) units comply with all the provisions of the Act, the rules framed and also the notifications issued there-under.

Explanation.—(1) In this item,—

(i) “existing industrial unit” means industrial unit which commences production between the period from 1-4-1991 to 30-9-1996 and which was registered and continues to be so registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968 and will include any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include an industrial unit small medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the constitution, restructuring or revival of an existing industrial unit.

(ii) “new industrial unit” means an industrial unit which commences commercial production on or after 1-10-1996, and is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968.

(2) For the purposes of sub-item (vii), the expression “100% export oriented industries” means the industries defined as such by the Government of India from time to time.

(3) In this item the expressions “Industrial Block”, “negative list” and “Fixed Capital investment” shall have the same meanings as defined *vide* Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 1-10-1992, and as amended *vide* Notification No. EXN-F (13)1/96 (vi), dated 27-1-1997.”

आदेश द्वारा,

एस0 एस0 परमार,
वित्तियुक्त एवं सचिव।

[Authoritative English text of Government Notification No. EXN-F (13) 1/96-(VIII), dated 20th June, 1997 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 20th June, 1997

No. EXN-F(13)1/96-(viii).—Whereas the draft amendment in Schedule 'B' appended to the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) was published in the Rajpatra (Extra-Ordinary) Himachal Pradesh dated the 11th February, 1997 vide this department notification of even number dated 27th January, 1997 in pursuance of the provisions of sub-section (2) of section 7 of the aforesaid Act for inviting objections and suggestions from the person(s) likely to be affected thereby ;

And whereas objection(s) and suggestion(s) received within the stipulated period in this behalf have been duly considered ;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor, Himachal Pradesh is pleased to make the following amendments in Schedule 'B' appended to the said Act (hereinafter called the 'said Scheduled') with immediate effect; namely:—

AMENDMENTS

1. Substitution of item No. 66.—For the existing item No. 66 of the said Schedule, the following shall be substituted, namely:—

“66. Sale of electronic goods manufactured by (a) existing Electronic Industrial Units, and (b) new Electronic Industrial Units situated in Himachal Pradesh including Computer Software and Electronic Assembly Units where value addition in assembling (a) by an existing Electronic Assembly Unit is 25% or more and, (b) by a new Electronic Assembly Unit is more than 14% but excluding :

- (i) T.V. Assembly units ;
- (ii) Radio Assembly units ;
- (iii) V.C.R./V.C.P. Assembly units ; and
- (iv) Other units where value addition in assembling (a) by existing Electronic Assembly unit is less than 25% and (b) by a new Electronic Assembly units is 14 % or less.

(1) In respect of the existing Electronic Industrial Units and existing Electronic Assembly Units, the exemption shall be granted only when:—

- (i) the Units (other than the existing Electronic Assembly Units) come into production between 1-4-1985 and 30-9-1996 and the existing Electronic Assembly units where value addition in assembling is 25% or more come into production between 31-7-1992 and 30-9-1996 ;
- (ii) the Units file by 30th April every year with the Assessing Authority concerned a certificate in form R.M. II prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73 E & T-III, dated the 7th February, 1992, published in

Rajpatra Himachal Pradesh (Extra-Ordinary) on 12-2-1992, obtained from the authority specified therein;

(iii) exemption will be available for ten years from the date, the units come into production ;

(iv) the units comply with all the provisions of the Act, the rules framed and also the notifications issued thereunder; and

(v) the unit was registered and continues to be so registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968 :

Provided that subject to compliance of sub-condition No. (ii), (iv) and (v) of condition No. (1) above, the Electronic Assembly Units, except the following which came into commercial production between the period from 1-4-1991 to 30-9-1996 and where the value addition in assembling is more than the 14% shall also be eligible for the grant of exemption from the payment of sales tax for the period commencing from the date of this notification and ending on the 31st day of March, 2001 :—

(i) T. V. Assembly units ;

(ii) Radio Assembly units ;

(iii) V.C.R./V.C.P. Assembly units ;
and

(iv) Other units where value addition in assembling is 14% or less.

(2) In respect of new Electronic Industrial Units and Electronic Assembly Units where value addition in assembling is more than 14% the exemption shall be granted only when:—

(i) the Units came into commercial production on or after 1-10-1996 ;

(ii) the units file by 30th April every year with the Assessing Authority concerned, a certificate in Form R. M. II prescribed by the Himachal Pradesh Government, Excise and

Taxation Department Notification No. 1-12/73 E&T-III dated the 7th February, 1992, obtained from the authority specified therein;

(iii) the unit is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968;

(iv) the unit comply with all the provisions of the Act and the rules framed and also the notifications issued thereunder ; and

(v) the exemption will be available:—

(a) to units located in category 'A' and 'B' 'Industrial Blocks' for ten years from the date the unit comes into commercial production ; and

(b) to units (including Pioneer Units and Prestigious Units) located in category 'C' 'Industrial Block' for five years from the date the units comes into commercial production; and

(vi) no exemption shall be available to new Electronic Industrial Units manufacturing goods listed in 'Negative List'.

Explanation.—In this item the expressions "Pioneer industrial units", "Prestigious Industrial units", 'negative list' and 'industrial block' shall have the same meanings as assigned to them in Government of Himachal Pradesh, Excise and Taxation Department Notification No. EXN-F(13) 1/96(iii), dated 27-1-97, EXN-F(13) 1/96 (vi) dated 27-1-97 and EXN-F (13) 1/96 (vi) dated 27-1-1997."

2. Substitution of item No. 76.—For the existing item No. 76 of the said Schedule, the following shall be substituted, namely:—

"76. Sales of goods manufactured by following (1) In respect of the existing industrial units, the exemption shall be granted only when:—
(a) existing industrial units, and (b) new industrial units:—

(a) existing industrial units:

(i) Agriculture-Horticulture produce based industries except Breweries,

(a) the units file by 30th April every year with the Assessing Authority concerned, a certificate in Form R.M. II as prescribed

Distilleries, non-fruit based wineries and bottling plants (both for Country Liquor and Indian Made Foreign Liquor);

by the Himachal Pradesh Government Excise and Taxation Department Notification No. 1-12/73-E&T-III dated the 7th February, 1992 issued by the authority specified therein;

- (ii) Food products and mineral water bottling industry other than those specified at Sl. Nos. 1, 2, 3, 5, 6, 7, and 24 of the negative list notified *vide* this department Notification No. 1-12/73-E&T-III dated 25-9-92 published in Rajpatra (Extra-Ordinary) on 1-10-1992.
- (b) the exemption will be available for a period of 10 years from the date of commencement of production by such industrial unit;; and
- (c) the units comply with all provisions of the Act the rules framed and also the notifications issued thereunder.

(iii) Herbal produce based Industries and Aromatic Industries ;

(iv) Wool based industry (including Angora Wool) ;

(v) Sericulture ;

(vi) Garments and Knitwear manufacturing industry; and

(vii) Projects with investment of more than Rs. 300 crores and those with 100% export oriented industries.

(b) New Industrial units :

(2) In respect of new industrial units, the exemption shall be granted only when:—

(i) Agriculture-Horticulture produce based industries except Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country Liquor and Indian Made Foreign Liquor) ;

(ii) Food products and mineral water bottling industry other than those specified at Sl. Nos. 1, 3 and 16 of the negative list notified *vide* this department's Notification No. 1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra, Himachal Pradesh (Extra-Ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh Excise and Taxation Department Notification No. EXN-F (13)1/96 (vi) , dated 27-1-1997.

(i) the units file by 30th April every year with the Assessing Authority concerned, a certificate in Form R.M. II, as prescribed by the Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated the 7th February, 1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 12-2-1992, issued by the authority specified therein;

(ii) the exemption will be available for a period of ten years from the date of commencement of commercial production by such industrial units located in 'A' and 'B' category of

- (iii) Herbal produce based industries and Aromatic industries ;
 - (iv) Wool based industry (including Angora wool) ;
 - (v) Sericulture ;
 - (vi) Garments and knitwear manufacturing industry ;
 - ▼ (vii) 100% Export oriented industries; and
 - (viii) Projects with fixed capital investment of more than Rs. 300 crores going into commercial production on or after 1-4-1995 and which are registered with the Empowered Committee after 31-3-1995 except the industries specified in the negative list notified *vide* notification No. 1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 1-10-1992 and as amended *vide* Government of Himachal Pradesh, Excise and Taxation Department notification No. EXN-F (13)1/96 (vi), dated 27-1-1997.
- Industrial Block only including the industrial units which fall in the negative list (other than those located in 'C' category of Industrial Block) notified *vide* Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated 25-9-1992 published in Rajpatra, Himachal Pradesh (Extra-Ordinary) on 1-10-92 and as amended *vide* Notification No. EXN-F(13)1/96 (vi), dated 27-1-1997. In case of Fruit, Vegetable, Maize and other grain based industrial unit or a combination of these (*i.e.* Agriculture-Horticulture based industries) the exemption from the payment of sales tax will be available for a period of twelve years, ten years and ten years in respect of such industrial units located in 'A', 'B' and 'C' category of industrial block respectively ; and

- (iii) units comply with all the provisions of the Act, the rules framed and also the notifications issued thereunder.

Explanation.—(1) In this item,—

(i) "existing industrial unit" means industrial unit which commences production between the period from 1-4-1991 to 30-9-1996 and which was registered and continues to be so registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968 and will include any existing unit which is eligible to get fresh registration as per the guidelines issued by the Development Commissioner, Small Scale Industries, Government of India, from time to time, but will not include an industrial unit, small medium or large, which is formed as a result of re-establishment, mere change of ownership, change in the constitution, restructuring or revival of an existing industrial unit.

- (ii) "new industrial unit" means an industrial unit which commences commer-

cial production on or after 1-10-1996, and is registered as a dealer under the Himachal Pradesh General Sales Tax Act, 1968.

(2) For the purposes of sub-item (vii) the expression "100% export oriented industries" means the industries defined as such by the Government of India from time to time.

(3) In this item the expressions "Industrial Block", "negative list" and "Fixed Capital investment" shall have the same meanings as defined *vide* Himachal Pradesh Government, Excise and Taxation Department Notification No. 1-12/73-E&T-III, dated 25-9-1992, published in Rajpatra Himachal Pradesh (Extra-Ordinary) on 1-10-1992, and as amended *vide* Notification No. EXN-F (13)1/96 (vi) dated 27-1-1997."

By order,

S. S. PARMAR, *

Fin. Commr.-cum-Secretary.